

IN THE UNITED STATES DISTRICT COURT  
FOR THE EASTERN DISTRICT OF VIRGINIA  
Alexandria Division

UNITED STATES OF AMERICA,

Plaintiff,

v.

\$108,630,945 RES IN LIEU OF THE SUM  
OF GROSS FEES U.S. TAXPAYERS WITH  
UNDECLARED CREDIT SUISSE  
ACCOUNTS PAID CREDIT SUISSE FROM  
2008 THROUGH AT LEAST 2021,

Defendant *in Rem*.

Civil No. 1:25-cv- 821

**VERIFIED COMPLAINT FOR FORFEITURE *IN REM***

COMES NOW the plaintiff, the United States of America, by and through its counsel, Erik S. Siebert, United States Attorney for the Eastern District of Virginia, and Karen E. Kelly, Chief, delegated Deputy Assistant Attorney General for Criminal Matters, Tax Division, and brings this complaint and alleges as follows in accordance with Supplemental Rule G(2) of the Federal Rules of Civil Procedure:

**NATURE OF THE ACTION**

1. The United States brings this action *in rem* seeking the forfeiture of all right, title, and interest in the defendant *in rem* identified in the case caption above (the “Defendant Property”).

2. The United States’ claim arises from wire and mail fraud schemes, in violation of 18 U.S.C. §§ 1341 and 1343.

3. The Defendant Property constitutes the proceeds of violations of 18 U.S.C. §§ 1341 (mail fraud) and 1343 (wire fraud). The Defendant Property is therefore subject to forfeiture pursuant to 18 U.S.C. § 981(a)(1)(C).

**THE DEFENDANT *IN REM***

4. The Defendant Property consists of \$108,630,945 serving as a *res* in lieu of the gross fees that U.S. taxpayers with undeclared Credit Suisse accounts paid Credit Suisse from 2008 through at least 2021.

5. As used in this complaint, “Credit Suisse” refers to Credit Suisse Services AG, its former parent company Credit Suisse AG, and its subsidiaries and affiliates prior to the UBS merger.

6. An undeclared account is a financial account owned by an individual subject to U.S. tax and maintained in a foreign country that has not been reported as required by the individual account owner to the U.S. government on an income tax return or on a Department of the Treasury Report of Foreign Bank and Financial Accounts (“FBAR”).

7. Credit Suisse, pursuant to the plea agreement attached hereto as exhibit B, transferred the Defendant Property to the United States in the Eastern District of Virginia as a *res* in lieu of its gross proceeds from its scheme to defraud the United States as set forth in the criminal information associated with the above-referenced plea agreement. The criminal information is attached hereto as exhibit A.

8. The Defendant Property is presently in the possession of the Internal Revenue Service in New York City, New York.

9. As of the filing of this complaint, Credit Suisse is the only known claimant to the Defendant Property. Credit Suisse has agreed, through its above-referenced plea agreement, that

the Defendant Property is subject to forfeiture pursuant to 18 U.S.C. § 981(a)(1)(C) as proceeds of mail and wire fraud.

### **JURISDICTION AND VENUE**

10. This Court has subject matter jurisdiction over actions commenced by the United States under 28 U.S.C. § 1345, and over forfeiture actions under 28 U.S.C. § 1355(a) and (b).

11. This Court has *in rem* jurisdiction over the Defendant Property under 28 U.S.C. §§ 1355(a) and 1355(b)(1)(A) because certain acts and omissions giving rise to the forfeiture took place in the Eastern District of Virginia.

12. Venue is proper within this judicial district under 28 U.S.C. § 1355(b)(1)(A) because certain acts and omissions giving rise to the forfeiture took place in the Eastern District of Virginia.

### **FACTUAL ALLEGATIONS**

13. As alleged the criminal information filed in United States v. Credit Suisse Services AG, No. 1:25-cr-123 (E.D.Va. May 5, 2025), which is attached as exhibit A and incorporated by reference, from at least in or about January 2010 up through and including at least in or about June 2021, Credit Suisse conspired with others known and unknown to aid and abet U.S. taxpayers in the preparation and filing of false income tax returns with the United States Internal Revenue Service (“IRS”). Credit Suisse and its co-conspirators did so by opening and servicing undeclared accounts owned by U.S. taxpayers at Credit Suisse.

14. On or about May 5, 2025, the United States Attorney’s Office for the Eastern District of Virginia and the Department of Justice Tax Division and Credit Suisse Services AG entered into a plea agreement, which is attached as exhibit B and incorporated by reference.

15. On or about May 5, 2025, Credit Suisse Services AG pleaded guilty, pursuant to the plea agreement, to one count of conspiracy to commit offenses against the United States, to wit, violations of Title 26, United States Code, Section 7206(2), the aiding, assisting, procuring, counseling, and advising of the preparation and presentation of false income tax returns to the Internal Revenue Service of the Treasury Department, in violation of Title 18, United States Code, Section 371.

16. As set forth in the statement of facts filed in support of the plea agreement, which is attached as exhibit C and incorporated by reference, the conspiracy involved U.S. taxpayer-clients of Credit Suisse utilizing the U.S. mails, private and commercial interstate carriers, and interstate wire communications to submit individual federal income tax returns to the IRS that were materially false and fraudulent in that these returns failed to disclose the existence of such taxpayers' undeclared accounts or the income earned in such accounts.

**COUNT 1**  
**(Forfeiture Under 18 U.S.C. § 981(a)(1)(C)**  
**as Proceeds of Wire Fraud in Violation of 18 U.S.C. § 1343)**

17. The United States incorporates by reference Paragraphs 1 through 16 of this complaint as if fully set forth herein.

18. Title 18, United States Code, Section 981(a)(1)(C) subjects to forfeiture “[a]ny property, real or personal, which constitutes or is derived from proceeds traceable to . . . any offense constituting ‘specified unlawful activity’ (as defined in section 1956(c)(7) of this title) or a conspiracy to commit such an offense.”

19. Title 18, United States Code, Section 1343 imposes a criminal penalty on any person who:

having devised or intending to devise any scheme or artifice to defraud, or for obtaining money or property by means of false or

fraudulent pretenses, representations, or promises, transmits or causes to be transmitted by means of wire, radio, or television communication in interstate or foreign commerce, any writings, signs, signals, pictures, or sounds for the purpose of executing such scheme or artifice...

20. Title 18, United States Code, Section 1956(c)(7)(A) provides that the term “specified unlawful activity” includes “any act or activity constituting an offense listed in section 1961(1) of this title.” Title 18, United States Code, Section 1961(1) lists “any act which is indictable under any of the following provisions of title 18, United States Code. . . section 1343 (relating to wire fraud).”

21. As set forth above, the Defendant Property constitutes criminal proceeds of wire fraud, in violation of 18 U.S.C. § 1343.

22. As such, the Defendant Property is subject to forfeiture to the United States pursuant to 18 U.S.C. § 981(a)(1)(C).

**COUNT 2**  
**(Forfeiture Under 18 U.S.C. § 981(a)(1)(C)**  
**as Proceeds of Mail Fraud in Violation of 18 U.S.C. § 1341)**

23. The United States incorporates by reference Paragraphs 1 through 16 of this complaint as if fully set forth herein.

24. Title 18, United States Code, Section 981(a)(1)(C) subjects to forfeiture “[a]ny property, real or personal, which constitutes or is derived from proceeds traceable to . . . any offense constituting ‘specified unlawful activity’ (as defined in section 1956(c)(7) of this title) or a conspiracy to commit such an offense.”

25. Title 18, United States Code, Section 1341 imposes a criminal penalty on:

Whoever, having devised or intending to devise any scheme or artifice to defraud, or for obtaining money or property by means of false or fraudulent pretenses, representations, or promises...places in any post office or authorized depository for mail matter, any

matter or thing whatever to be sent or delivered by the Postal Service, or deposits or causes to be deposited any matter or thing whatever to be sent or delivered by any private or commercial interstate carrier, or takes or receives therefrom, any such matter or thing, or knowingly causes to be delivered by mail or such carrier according to the direction thereon, or at the place at which it is directed to be delivered by the person to whom it is addressed, any such matter or thing...

26. Title 18, United States Code, Section 1956(c)(7)(A) provides that the term “specified unlawful activity” includes “any act or activity constituting an offense listed in section 1961(1) of this title.” Title 18, United States Code, Section 1961(1) lists “any act which is indictable under any of the following provisions of title 18, United States Code. . . section 1341 (relating to mail fraud).”

27. As set forth above, the Defendant Property constitutes criminal proceeds of mail fraud, in violation of 18 U.S.C. § 1341.

28. As such, the Defendant Property is subject to forfeiture to the United States pursuant to 18 U.S.C. § 981(a)(1)(C).

#### **PRAYER FOR RELIEF**

WHEREFORE, the United States requests that judgment be entered in its favor against the Defendant Property; that pursuant to law, notice be provided to all interested parties to appear and show cause why the forfeiture should not be decreed; that the Defendant Property be forfeited to the United States and delivered into its custody for disposition according to law; that the United States be awarded its costs and disbursements in this action; and for such and further relief as this Court may deem just and proper.

Dated: May 13, 2025

Respectfully submitted,

ERIK S. SIEBERT  
UNITED STATES ATTORNEY

By: /s/  
Kimberly M. Shartar  
Assistant United States Attorney  
2100 Jamieson Avenue  
Alexandria, VA 22314  
Office Number: (703) 299-3875  
Facsimile Number: (703) 299-3982  
Email Address: [kimberly.shartar@usdoj.gov](mailto:kimberly.shartar@usdoj.gov)

/s/ Kevin Hudson  
Kevin Hudson  
Assistant United States Attorney  
Virginia State Bar No. 81420  
11815 Fountain Way, Suite 200  
Newport News, VA 23606  
Office Number: (757) 591-4000  
Facsimile Number: (757) 591-0866  
Email Address: [kevin.hudson@usdoj.gov](mailto:kevin.hudson@usdoj.gov)

KAREN E. KELLY  
Chief, delegated Deputy Assistant  
Attorney General for Criminal Matters  
United States of America

By: /s/ Mark F. Daly  
Mark F. Daly, Senior Litigation Counsel  
Marissa R. Brodney, Trial Attorney  
150 M Street NW, Room 1.306  
Washington, DC 20002  
Office Number: (202) 616-2245  
(202) 598-5938  
Facsimile Number: (202) 616-1786  
Email Address: [mark.f.daly@usdoj.gov](mailto:mark.f.daly@usdoj.gov)  
[marissa.r.brodney@usdoj.gov](mailto:marissa.r.brodney@usdoj.gov)

**VERIFICATION**

I, Jennifer Lau, Special Agent, Internal Revenue Service—Criminal Investigation, declare under penalty of perjury as provided by 28 U.S.C. § 1746, that the foregoing Complaint for Forfeiture *in Rem* is based on information known by me personally and/or furnished to me by various federal, state, and local law enforcement agencies, and that everything contained herein is true and correct to the best of my knowledge.

Executed at Los Angeles, CA, this 12th of May, 2025.

 A handwritten signature in black ink, appearing to read "Jennifer Lau", followed by a small capital letter "E" and a vertical line.

\_\_\_\_\_  
Jennifer Lau  
Special Agent  
Internal Revenue Service - Criminal Investigation